

PACHULSKI STANG ZIEHL & JONES LLP

10100 Santa Monica Boulevard
11th Floor
Los Angeles, CA 90067

April 30, 2010

Invoice Number **89339** **12304 00002** **JNP**

Ramona Neal
Hewlett-Packard Company
11307 Chinden Blvd. MS 314
Boise, ID 83714

Balance forward as of last invoice, dated: February 28, 2010	\$96,759.00
Payments received since last invoice, last payment received -- April 29, 2010	\$27,377.40
Net balance forward	<u>\$69,381.60</u>

Re: Circuit City committee representation

Statement of Professional Services Rendered Through

04/30/2010

			Hours	Rate	Amount
Asset Analysis/Recovery[B120]					
03/02/10	JNP	Review motion regarding Top Hat plan recovery of money.	0.20	775.00	\$155.00
03/02/10	RJF	Review draft motion regarding 401(k) accounts.	0.30	855.00	\$256.50
04/13/10	JAM	Review Protiviti analysis and revisions (.8); e-mail to re J. Crockett docket filings (.1).	0.90	750.00	\$675.00
04/22/10	JAM	Review revised Protiviti analysis (.9); review docket (.2); review memo re Canadian tax issues (.4).	1.50	750.00	\$1,125.00
Task Code Total			<u>2.90</u>		<u>\$2,211.50</u>

Avoidance Actions

02/18/10	RMP	Review foundation issues and telephone conferences with RF regarding same.	0.40	925.00	\$370.00
03/29/10	ACS	Review of rules regarding preference payments.	1.10	160.00	\$176.00
04/07/10	RJF	Telephone conference with Jeffrey N. Pomerantz regarding claims objections, preferences.	0.30	855.00	\$256.50
04/08/10	RJF	Office conference with John A. Morris regarding preferences, claims objections.	0.30	855.00	\$256.50
04/15/10	AWC	Conference call regarding avoidance actions and claims; Emails thereon.	0.50	725.00	\$362.50
04/15/10	RJF	Call with Jeffrey N. Pomerantz, Caine regarding post-confirmation work.	0.40	855.00	\$342.00
04/23/10	JNP	Emails regarding Samsung preference issues.	0.10	775.00	\$77.50

Invoice number 89339

12304 00002

Page 2

04/29/10	AWC	Review documents regarding potential Apex preference claim, and emails thereon.	0.40	725.00	\$290.00
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Task Code Total			3.50		\$2,131.00
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Asset Disposition [B130]

03/10/10	JAM	Review e-mails and attached documents re real property sales (.4).	0.40	750.00	\$300.00
03/12/10	JAM	Review correspondence re real estate sales (.5); met with J. Pomerantz re open issues and agenda (.2).	0.70	750.00	\$525.00
03/16/10	JNP	Emails regarding auction of parking lot property.	0.20	775.00	\$155.00
03/16/10	RJF	Emails regarding results of real estate auction.	0.30	855.00	\$256.50
03/17/10	JNP	Conference with A. Grazier regarding sale of property.	0.20	775.00	\$155.00
03/25/10	SEG	Review Jeff Pomerantz and Tuchin email re information request re sale of IP and review files and email to Tuchin re same.	0.60	750.00	\$450.00

Task Code Total			2.40		\$1,841.50
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Case Administration [B110]

03/01/10	RMP	Conference with MT regarding case issues and review vendor issues.	1.30	925.00	\$1,202.50
03/02/10	RMP	Review various e-mails regarding case issues.	0.30	925.00	\$277.50
03/05/10	MAM	Update critical dates memorandum and circulate.	0.80	205.00	\$164.00
03/08/10	DAA	Attention to email of R. Feinstein regarding today's hearing	0.10	425.00	\$42.50
03/11/10	MAM	Update and circulate critical dates memorandum.	1.20	205.00	\$246.00
03/17/10	JNP	Review emails and pleadings.	0.20	775.00	\$155.00
03/18/10	RJF	Review paper flow memo and attached pleadings.	0.70	855.00	\$598.50
03/19/10	MAM	Update and circulate critical dates memorandum.	2.20	205.00	\$451.00
03/19/10	DAA	Attention to emails of M. Matteo regarding critical dates	0.10	425.00	\$42.50
03/26/10	MAM	Update and circulate critical dates memorandum.	1.50	205.00	\$307.50
03/31/10	MAM	Update and circulate critical dates memorandum.	0.50	205.00	\$102.50
04/02/10	JNP	Review various emails, pleadings and related.	0.20	775.00	\$155.00
04/04/10	JNP	Review and revise pleadings and case information.	0.50	775.00	\$387.50
04/05/10	JNP	Review misc. pleadings and emails.	0.20	775.00	\$155.00
04/06/10	JNP	Review misc. pleadings.	0.10	775.00	\$77.50
04/07/10	MAM	Update and circulate critical dates memorandum.	1.20	205.00	\$246.00
04/08/10	JAM	Meet with R. Feinstein re post-confirmation staffing and information flow to Committee (.3).	0.30	750.00	\$225.00
04/12/10	JNP	Email to creditor responding to inquiries.	0.10	775.00	\$77.50
04/23/10	MAM	Update critical dates memorandum.	1.40	205.00	\$287.00
04/23/10	DAA	Attention to email of M. Matteo regarding critical dates memorandum; review critical dates memorandum	0.10	425.00	\$42.50

Invoice number 89339

12304 00002

Page 3

04/30/10	MAM	Update and circulate critical dates memorandum.	1.20	205.00	\$246.00
Task Code Total			14.20		\$5,488.50

CANADA

03/01/10	JNP	Conference with A. Gupta regarding tax issues.	0.20	775.00	\$155.00
03/03/10	JNP	Review summary of Canadian proceeds.	0.10	775.00	\$77.50
03/03/10	JNP	Review and respond to email from I. Fredericks regarding Canada and review response.	0.30	775.00	\$232.50
03/03/10	RJF	Emails regarding Bell Canada, working capital advertisement, effect on solvency.	0.30	855.00	\$256.50
03/04/10	JNP	Conference with A Gupta regarding tax issues and status.	0.20	775.00	\$155.00
03/05/10	JNP	Conference with D. Cohen (2x) regarding claims process in Canada.	0.40	775.00	\$310.00
03/05/10	JNP	Conference with A. Gupta regarding status; Review emails regarding same.	0.30	775.00	\$232.50
03/05/10	JNP	Email to G. Galardi regarding Canadian issues.	0.10	775.00	\$77.50
03/05/10	JNP	Conference with I. Fredericks regarding status.	0.20	775.00	\$155.00
03/05/10	JNP	Conference with Robert J. Feinstein regarding status and issues.	0.20	775.00	\$155.00
03/07/10	JNP	Emails regarding scheduling meeting.	0.10	775.00	\$77.50
03/09/10	JNP	Emails regarding Canadian issues; Conference with D. Cohen regarding same.	0.40	775.00	\$310.00
03/10/10	JNP	Review and respond to emails regarding Canadian status.	0.20	775.00	\$155.00
03/10/10	JNP	Conference with D. Cohen regarding Canadian status.	0.20	775.00	\$155.00
03/10/10	RJF	Emails regarding Canadian tax status.	0.30	855.00	\$256.50
03/11/10	JNP	Conference with Robert J. Feinstein regarding Canada status.	0.10	775.00	\$77.50
03/16/10	JNP	Email to D. Cohen and A. Gupta regarding status.	0.10	775.00	\$77.50
03/22/10	JNP	Review and respond to emails regarding call on Canada.	0.10	775.00	\$77.50
03/23/10	JNP	Emails to and from Growlings regarding information needed for Committee call.	0.20	775.00	\$155.00
03/23/10	RJF	Attention to deck on Canadian issues and emails regarding same.	0.50	855.00	\$427.50
03/24/10	JNP	Conference with A. Gupta regarding status of Canada Tax issues.	0.30	775.00	\$232.50
03/24/10	JNP	Conference with Robert J. Feinstein regarding Canada call.	0.20	775.00	\$155.00
03/24/10	JNP	Review emails regarding Canada status.	0.30	775.00	\$232.50
03/24/10	RJF	Canadian call.	0.60	855.00	\$513.00
03/24/10	RJF	Telephone conference with Jeffrey N. Pomerantz regarding Canada.	0.20	855.00	\$171.00
03/24/10	RJF	Email regarding Canada.	0.20	855.00	\$171.00
03/25/10	JNP	Review emails regarding Canada status.	0.10	775.00	\$77.50
03/25/10	RJF	Emails Monitor, debtor's counsel, Jeffrey N. Pomerantz regarding Canada.	0.40	855.00	\$342.00
03/29/10	JNP	Review and respond to emails regarding Canada.	0.10	775.00	\$77.50

Invoice number 89339

12304 00002

Page 4

03/29/10	RJF	Participate in Canadian tax call.	0.70	855.00	\$598.50
03/30/10	JNP	Review A. Gupta memo on Canadian tax issues and emails regarding same.	0.50	775.00	\$387.50
03/30/10	RJF	Attention to Canadian tax issues, including review of revised memo and emails regarding same.	0.30	855.00	\$256.50
03/31/10	JNP	Review and respond to emails regarding Canada status.	0.20	775.00	\$155.00
03/31/10	RJF	Emails regarding Canadian tax issues.	0.40	855.00	\$342.00
04/01/10	JNP	Review and respond to emails regarding Canadian tax issues.	0.50	775.00	\$387.50
04/01/10	RJF	Emails regarding Canadian tax issues.	0.90	855.00	\$769.50
04/02/10	JNP	Review and respond to issues regarding Canadian issues.	0.20	775.00	\$155.00
04/02/10	RJF	Emails regarding Canadian tax issues.	0.30	855.00	\$256.50
04/04/10	JNP	Conference with A. Gupta, D. Cohen and Robert J. Feinstein regarding status and ruling issues.	0.50	775.00	\$387.50
04/04/10	RJF	Call regarding Canadian tax issues and emails regarding same.	0.80	855.00	\$684.00
04/05/10	JNP	Conference with K. Coleman and Robert J. Feinstein regarding Canadian issues and emals regarding same.	0.40	775.00	\$310.00
04/05/10	JNP	Conference with D. Cohen, A. Gupta and Robert J. Feinstein regarding Canadian issues.	0.50	775.00	\$387.50
04/05/10	JNP	All hands call regarding Canadian issues.	0.70	775.00	\$542.50
04/05/10	RJF	Telephone conference with Jeffrey N. Pomerantz and Cohen regarding Canada.	0.40	855.00	\$342.00
04/05/10	RJF	Telephone conference with Jeffrey N. Pomerantz and Monitor's counsel regarding Canada.	0.80	855.00	\$684.00
04/05/10	RJF	Canadian tax call.	0.40	855.00	\$342.00
04/05/10	RJF	Telephone conferences with Jeffrey N. Pomerantz regarding Canada.	0.30	855.00	\$256.50
04/06/10	JNP	Conference with various parties regarding status of Canadian issues.	0.30	775.00	\$232.50
04/06/10	JNP	Review modifications to ruling; Conference with A. Gupta (2x) regarding same.	1.00	775.00	\$775.00
04/06/10	JNP	Participate on all hands call regarding Canadian issues.	0.40	775.00	\$310.00
04/06/10	RJF	Canadian tax call.	0.50	855.00	\$427.50
04/06/10	RJF	Review debtors' markup of ruling request.	0.30	855.00	\$256.50
04/07/10	JNP	Emails to and from D. Cohen and A. Gupta regarding timeline and materials for committee.	0.30	775.00	\$232.50
04/07/10	JNP	Conference with D. Cohen regarding process.	0.30	775.00	\$232.50
04/07/10	JNP	All hands call with monitor, debtors and others regarding status of Canadian revenue ruling.	0.40	775.00	\$310.00
04/07/10	RJF	Canadian tax call.	0.40	855.00	\$342.00
04/07/10	RJF	Attention to CRA memo.	0.40	855.00	\$342.00
04/08/10	JNP	Conference with D. Cohen regarding protocol in Canada and related.	0.20	775.00	\$155.00
04/12/10	JNP	Review and comment on Gowlings Canadian slides for Committee.	0.20	775.00	\$155.00
04/12/10	JNP	Conference with D. Cohen, A. Gupta, Robert J. Feinstein regarding Canadian issues and status.	1.60	775.00	\$1,240.00

Invoice number 89339

12304 00002

Page 5

04/12/10	RJF	Attention to Canada, including calls with Gowlings, Jeffrey N. Pomerantz.	1.50	855.00	\$1,282.50
04/13/10	JNP	Review and respond to Robert J. Feinstein email regarding Canada issues.	0.10	775.00	\$77.50
04/13/10	RJF	Telephone conference with Galardi regarding Canada, emails regarding same.	0.30	855.00	\$256.50
04/13/10	RJF	Call with Ramona and Ellen regarding Canada.	0.50	855.00	\$427.50
04/14/10	JNP	Review and respond to emails from A Gupta regarding status.	0.10	775.00	\$77.50
04/16/10	JNP	Conference with D. Cohen, A. Gupta and Robert J. Feinstein regarding Canadian status.	0.50	775.00	\$387.50
04/16/10	RJF	Tax call with Gowlings, Jeffrey N. Pomerantz.	0.40	855.00	\$342.00
04/17/10	JNP	Conference with A. Gupta and Robert J. Feinstein regarding Canada.	0.50	775.00	\$387.50
04/17/10	RJF	Call with Jeffrey N. Pomerantz, Ash, Cohen regarding French tax problem.	0.40	855.00	\$342.00
04/18/10	JNP	Conference with D. Cohen regarding status and issues.	0.30	775.00	\$232.50
04/19/10	JNP	Conference with A. Gupta, D. Cohen and Robert J. Feinstein (several) regarding Canadian issues.	0.50	775.00	\$387.50
04/19/10	JNP	Conference with Gowlings, Debtor, Monitor, Robert J. Feinstein and others regarding status.	1.00	775.00	\$775.00
04/19/10	RJF	Call regarding Jeffrey N. Pomerantz regarding Canadian taxes.	0.30	855.00	\$256.50
04/19/10	RJF	Call with Canadian tax group.	0.80	855.00	\$684.00
04/20/10	JNP	Review memo from A. Gupta and emails regarding same.	0.30	775.00	\$232.50
04/20/10	RJF	Review and comment on Canadian tax memo, telephone conferences with regarding same.	0.50	855.00	\$427.50
04/21/10	JNP	Conference with A. Gupta, Robert J. Feinstein and D. Cohen regarding Canadian tax issues (multiple).	0.70	775.00	\$542.50
04/21/10	JNP	Conference with Robert J. Feinstein regarding Canada issues.	0.30	775.00	\$232.50
04/21/10	JNP	Review memo; Review and respond to emails regarding same.	0.40	775.00	\$310.00
04/22/10	JNP	Emails to and from A. Gupta; Conference with A. Gupta regarding status.	0.30	775.00	\$232.50
04/22/10	JNP	Conference with Richard M. Pachulski and then Robert J. Feinstein regarding status.	0.40	775.00	\$310.00
04/22/10	RJF	Review Gowlings memo and emails regarding same.	0.80	855.00	\$684.00
04/23/10	JNP	Conference with A. Gupta regarding Canadian issues.	0.20	775.00	\$155.00
04/23/10	JNP	Review Gowlings memo; Conference with Richard M. Pachulski regarding Canadian issues.	0.50	775.00	\$387.50
04/23/10	JNP	Conference with Robert J. Feinstein regarding Canadian alternatives and issues.	0.30	775.00	\$232.50
04/25/10	JNP	Conference with Richard M. Pachulski regarding Canada issues.	0.30	775.00	\$232.50
04/25/10	JNP	Review emails regarding issues and status.	0.20	775.00	\$155.00
04/25/10	JNP	Conference with Robert J. Feinstein regarding Canada issues.	0.10	775.00	\$77.50
04/25/10	JNP	Email to and from A. Gupta regarding privilege issues.	0.10	775.00	\$77.50

Invoice number 89339

12304 00002

Page 6

04/25/10	RJF	Call with Jeffrey N. Pomerantz regarding call with Canadian tax counsel regarding French and Canadian issues.	0.30	855.00	\$256.50
04/25/10	RJF	Further emails regarding Canadian tax issues.	0.30	855.00	\$256.50
04/26/10	JNP	Conference with A. Gupta regarding status.	0.20	775.00	\$155.00
04/26/10	RJF	Review Monitor's Report.	0.50	855.00	\$427.50
04/27/10	JNP	Review Joint Interest Agreement.	0.20	775.00	\$155.00
04/27/10	RJF	Attention to Canadian protocol, emails regarding same.	0.30	855.00	\$256.50
04/27/10	JNP	Conference with Oslers, PWC, Skadden, Gowlings and J. Rudy Freeman regarding status.	0.50	775.00	\$387.50
04/27/10	JNP	Conference with a. Siegel, Richard M. Pachulski, G. Galardi regarding French and Canadian issues, plan issues and follow up regarding same.	1.50	775.00	\$1,162.50
04/27/10	JNP	Emails regarding scheduling for Canada call.	0.10	775.00	\$77.50
04/27/10	JNP	Conference with D. Cohen and A. Gupta regarding Canadian issues.	0.30	775.00	\$232.50
04/27/10	JNP	Conference with Robert J. Feinstein regarding Canadian issues.	0.20	775.00	\$155.00
04/27/10	RJF	Canadian tax call.	0.70	855.00	\$598.50
04/27/10	RJF	Follow-up call with Jeffrey N. Pomerantz.	0.30	855.00	\$256.50
04/28/10	JNP	Review and respond to emails regarding status of tax issues.	0.20	775.00	\$155.00
04/28/10	RJF	Review and revise protocol, motion, emails regarding same.	1.30	855.00	\$1,111.50
04/29/10	RJF	Review common interest agreement, email regarding same.	0.30	855.00	\$256.50
04/29/10	RJF	Emails and telephone conference with Galardi regarding Canadian protocol, motion.	0.40	855.00	\$342.00
04/29/10	RJF	Attend telephonic hearing on Canadian protocol, claims, etc.	1.50	855.00	\$1,282.50
04/30/10	JNP	Email to G. Galardi regarding Canadian issues and related.	0.20	775.00	\$155.00
Task Code Total			43.90		\$35,686.50

Claims Admin/Objections[B310]

02/16/10	RMP	Review Stern correspondence and telephone conference with Tuchin regarding same.	0.60	925.00	\$555.00
02/22/10	RMP	Review claim issues and documents regarding same.	1.20	925.00	\$1,110.00
02/23/10	RMP	Review claims issues and e-mails regarding same.	0.60	925.00	\$555.00
03/02/10	RJF	Emails regarding Panasonic settlement.	0.10	855.00	\$85.50
03/04/10	JNP	Review and respond to emails regarding Panasonic settlement and related.	0.50	775.00	\$387.50
03/04/10	RJF	Emails regarding Panasonic settlement.	0.30	855.00	\$256.50
03/05/10	JNP	Conference with Fredericks regarding Panasonic.	0.30	775.00	\$232.50
03/05/10	JNP	Briefly review reclamation claim opinion.	0.10	775.00	\$77.50
03/05/10	JAM	Review docket and recent filings.	1.40	750.00	\$1,050.00
03/10/10	JAM	Review recently filed Omnibus objections and settlements.	2.20	750.00	\$1,650.00

Invoice number 89339

12304 00002

Page 7

03/11/10	RMP	Review e-mails and telephone conferences with MT regarding Paramount issues and review documents regarding same.	1.40	925.00	\$1,295.00
03/12/10	JNP	Conference with J. Morris regarding claims and related.	0.10	775.00	\$77.50
03/16/10	JNP	Review and respond to email from P. Beran regarding creditor call.	0.10	775.00	\$77.50
03/16/10	JAM	E-mails with J. Pomerantz, K. Lazaroff re real estate auctions (.3); review documents regarding real estate sales (.2); e-mails with R. Feinstein, J. Pomerantz re real estate sales (.3).	0.80	750.00	\$600.00
03/17/10	RMP	Analyze Paramount issues and telephone conferences with Galardi and MT regarding same.	1.60	925.00	\$1,480.00
03/17/10	JNP	Begin to review liquidation analysis and claims work.	0.20	775.00	\$155.00
03/18/10	BDD	Research/review docket re motion to disallow 503b9 claims, oppositions, and replies	2.00	235.00	\$470.00
03/18/10	BDD	Email to J. Pomerantz re motion to temporarily disallow 503(b)(9) claims	0.10	235.00	\$23.50
03/18/10	JAM	Review documents re proposed Haier settlement (.6); e-mails to J. Pomerantz, M. Atkinson, J. Liberi re Haier settlement (.2); e-mails with M. Atkinson re Haier, Alliance settlements (.2); e-mails with K. Lazaroff re real estate sales (.2); review recent settlements and document filings (3.6).	4.80	750.00	\$3,600.00
03/19/10	BDD	Email to M. Wilson re pleadings re temporary allowance of 503b9 claims	0.10	235.00	\$23.50
03/20/10	BDD	Binder prep re 503b9 claims	1.00	235.00	\$235.00
03/22/10	JNP	Review debtor reply brief on class claim summary judgment motion.	0.10	775.00	\$77.50
03/22/10	JNP	Review and respond to M. Atknison email regarding status of priority claims.	0.10	775.00	\$77.50
03/22/10	RJF	Review emails and attachments regarding claims matters.	0.50	855.00	\$427.50
03/23/10	JNP	Review misc. pleadings and forward for handling.	0.30	775.00	\$232.50
03/24/10	JNP	Review J. Morris emails regarding priority claims.	0.10	775.00	\$77.50
03/24/10	JAM	Review objections, supplemental objections, motions for summary judgment, Answer and Replies relating to four class action lawsuits (3.7); email to R. Feinstein, J. Pomerantz, M. Atkinson re class action lawsuits (.6); (second) email to R. Feinstein, M. Atkinson, J. Pomerantz re class action lawsuits (.5).	4.80	750.00	\$3,600.00
03/24/10	JNP	Review Ryan motion for reconsideration.	0.20	775.00	\$155.00
03/25/10	RJF	Attention to claims objection, preference litigation, including telephone conferences with Jeffrey N. Pomerantz, office conference with John A. Morris.	0.90	855.00	\$769.50
03/25/10	JAM	Review revised Protiviti analysis (1.3); telephone conference with J. Crockett re revised analysis (.2); e-mails to I. Fredricks, J. Liberi re class action claims (.1); telephone conference with P. Beran re class action claims (.1).	1.70	750.00	\$1,275.00
03/26/10	JAM	Telephone conference with J. Pomerantz re status (.1); review documents re Amendment to Lexington sale and e-mail to K. Lazaroff re same (.2); draft e-mail to PSZJ team re status and follow up e-mail re same (.4).	0.70	750.00	\$525.00

Invoice number 89339

12304 00002

Page 8

03/29/10	RMP	Telephone conferences with MT regarding Paramount issues and with Galardi regarding same.	0.80	925.00	\$740.00
03/29/10	JAM	Meet with A. Sahn re objection to claims projects (.3); e-mail to R. Feinstein, J. Pomerantz re Sahn's projects (.2).	0.50	750.00	\$375.00
03/29/10	ACS	Organization of documents in preparation for claims resolution.	2.40	160.00	\$384.00
03/30/10	ACS	Document organization in preparation for omnibus objection binder.	2.40	160.00	\$384.00
03/30/10	ACS	Omnibus objection binders.	0.80	160.00	\$128.00
03/31/10	JSP	Confer with J. Morris regarding case status, including preferences and claims	0.20	550.00	\$110.00
03/31/10	JAM	Telephone conference with Jason Pomerantz re background, status, projects.	0.30	750.00	\$225.00
04/01/10	ACS	Omnibus objection binder organization.	3.10	160.00	\$496.00
04/01/10	JSP	Analysis of claims information from Protivit report based on conversation with J. Morris	1.90	550.00	\$1,045.00
04/02/10	ACS	Omnibus objection #2 and #6 binder creation, with responses.	3.20	160.00	\$512.00
04/04/10	JAM	E-mails with J. Pomerantz re A/R and set-offs.	0.10	750.00	\$75.00
04/05/10	JAM	Review e-mails re A/R, settlements (.1); telephone conference with I. Fredericks, M. Atkinson, D. Foley re A/R, settlements (.9); review Flat Screen litigation memo (1.2).	2.20	750.00	\$1,650.00
04/06/10	JSP	Review claims information from Protiviti in preparation for upcoming call	0.90	550.00	\$495.00
04/06/10	JAM	Review Sony settlement e-mails and documents, and e-mails to J. Pomerantz re same (.6).	0.60	750.00	\$450.00
04/07/10	JAM	LG Electronics analysis and e-mail to R. Feinstein, J. Pomerantz (.4)	0.40	750.00	\$300.00
04/12/10	JAM	Review docket, documents filed on docket, and prepare memorandum for Creditors' Committee concerning recent developments (4.7); e-mail to J. Pomerantz, R. Feinstein re same (.1).	4.80	750.00	\$3,600.00
04/13/10	JNP	Emails regarding Travelers claims.	0.10	775.00	\$77.50
04/13/10	JNP	Conference with creditor regarding status and claims process.	0.20	775.00	\$155.00
04/13/10	RJF	Review Traveler's POC's.	0.30	855.00	\$256.50
04/13/10	BDD	Conversation with K. Givens at KCC re Travelers claims	0.10	235.00	\$23.50
04/13/10	BDD	Email to K. Givens re Travelers claims	0.10	235.00	\$23.50
04/13/10	BDD	Review of Travelers claims	0.30	235.00	\$70.50
04/13/10	BDD	Email to J. Pomerantz re Travelers claims	0.10	235.00	\$23.50
04/14/10	JNP	Conference with creditor regarding case status.	0.30	775.00	\$232.50
04/14/10	RJF	Review Travelers claims and emails regarding same.	0.30	855.00	\$256.50
04/14/10	JAM	Review Travelers proofs of claim and prepare memorandum and summary for R. Feinstein, J. Pomerantz.	3.20	750.00	\$2,400.00
04/15/10	RJF	Review reclamation opinion.	0.40	855.00	\$342.00
04/15/10	RJF	Emails Galardi, telephone conference with Jeffrey N. Pomerantz regarding Travelers.	0.10	855.00	\$85.50
04/16/10	JNP	Conference with C. Jones regarding Weidler settlement.	0.20	775.00	\$155.00

Invoice number 89339

12304 00002

Page 9

04/18/10	JNP	Email to R. Neal and E. Friedman regarding Weidler settlement.	0.20	775.00	\$155.00
04/20/10	JNP	Review email regarding landlord claim.	0.10	775.00	\$77.50
04/21/10	JAM	Review docket and recent filings, including settlements and complaints (3.5); e-mail to M. Atkinson re landlord settlements (.1); e-mail to I. Fredericks re vendor and landlord settlements (.1).	3.70	750.00	\$2,775.00
04/22/10	JSP	Review updated Protiviti report for call with J. Morris regarding same	0.90	550.00	\$495.00
04/23/10	RJF	Emails regarding Samsung settlement.	0.20	855.00	\$171.00
04/26/10	RJF	Emails regarding 503(b)(9) appeals.	0.30	855.00	\$256.50
04/26/10	JNP	Email to T. Flati regarding claims settlement.	0.10	775.00	\$77.50
04/29/10	JAM	Review communications and documents related to potential settlements with (.4); e-mails with A. Caine re 502(d) Appeals (.1).	0.50	750.00	\$375.00

Task Code Total

65.20

\$40,666.50

Compensation Prof. [B160]

03/01/10	BDD	Email to J. Pomerantz re balances due	0.10	235.00	\$23.50
03/02/10	BDD	Preparation of January monthly fee statement	0.20	235.00	\$47.00
03/02/10	BDD	Conversation with J. Pomerantz re January monthly fee statement	0.10	235.00	\$23.50
03/02/10	DAA	Email to accounting department regarding invoices in connection with fifth interim fee application; attention to emails from PSZJ accounting department	0.30	425.00	\$127.50
03/02/10	DAA	Draft fifth interim fee application	0.30	425.00	\$127.50
03/03/10	BDD	Email to J. Pomerantz re PSZJ fees	0.10	235.00	\$23.50
03/04/10	BDD	Email to V. Arias re November/December fees/expenses	0.10	235.00	\$23.50
03/04/10	BDD	Email to J. Pomerantz re PSZJ fees	0.10	235.00	\$23.50
03/04/10	DAA	Draft fifth interim fee application	2.60	425.00	\$1,105.00
03/10/10	DAA	Update Fifth Interim Fee Application of PSZJ; email same to R. Feinstein and J. Pomerantz	0.70	425.00	\$297.50
03/10/10	DAA	Attention to emails of J. Pomerantz and R. Feinstein regarding Fifth Interim Fee application; email replies	0.20	425.00	\$85.00
03/15/10	JNP	Review fee application; Conference with D. Abadir regarding same.	0.20	775.00	\$155.00
03/15/10	JNP	Review monthly PSZJ bill.	0.20	775.00	\$155.00
03/15/10	JNP	Review monthly fee statements of FTI and Skadden.	0.10	775.00	\$77.50
03/15/10	DAA	Email to R. Feinstein and J. Pomerantz regarding filing of Fifth Interim Fee Application; call with J. Pomerantz regarding same	0.20	425.00	\$85.00
03/15/10	DAA	Update December 2009 and January 2010 invoices; email invoices to accounting; update Fifth Interim Fee Application with changes	0.60	425.00	\$255.00
03/16/10	DAA	Review November, December, and January invoices; email Fifth Interim Fee Application to local counsel for filing	0.30	425.00	\$127.50

Invoice number 89339

12304 00002

Page 10

03/17/10	BDD	Email to J. Pomerantz re Gowlings fee application	0.10	235.00	\$23.50
03/17/10	BDD	Email to P. Shea and D. Cohen re Gowlings fee application	0.10	235.00	\$23.50
03/17/10	DAA	Attention to email of P. Beran regarding filing of Fifth Interim Fee Application; email reply	0.20	425.00	\$85.00
03/22/10	BDD	Email to J. Pomerantz re February bill	0.10	235.00	\$23.50
03/23/10	BDD	Preparation of monthly fee statement for February 2010	0.20	235.00	\$47.00
03/23/10	BDD	Email to J. Pomerantz re February monthly fee statement	0.10	235.00	\$23.50
04/09/10	RMP	Deal with FTI fee issue and review correspondence regarding same and re-analyze claim.	0.60	925.00	\$555.00
04/10/10	BDD	Email to J. Pomerantz re Skadden fee request	0.10	235.00	\$23.50
04/12/10	BDD	Email to M. Evans re Skadden fees	0.10	235.00	\$23.50
04/12/10	BDD	Email to P. Shea at Gowlings re professional fees	0.10	235.00	\$23.50
04/12/10	BDD	Review Gowlings employment order re fee cap	0.10	235.00	\$23.50
04/12/10	BDD	Email to J. Pomerantz re Gowlings fee cap	0.10	235.00	\$23.50
04/12/10	BDD	Review Skadden fee/expense request through 3/31/10	0.50	235.00	\$117.50
04/12/10	BDD	Email to J. Pomerantz re Skadden fees	0.10	235.00	\$23.50
04/12/10	RMP	Review e-mails regarding FTI and telephone conference with Galardi regarding same.	0.50	925.00	\$462.50
04/14/10	JNP	Review monthly bill.	0.20	775.00	\$155.00
04/14/10	BDD	Review docket re Gowlings first interim fee application	0.10	235.00	\$23.50
04/14/10	BDD	Email to J. Pomerantz re Gowlings first interim fee application	0.10	235.00	\$23.50
04/14/10	BDD	Email to J. Pomerantz re Feb. monthly fee statement	0.10	235.00	\$23.50
04/20/10	BDD	Email to P. Shea re interim fee applications	0.10	235.00	\$23.50
04/20/10	BDD	Email to J. Pomerantz re Gowlings fee application	0.10	235.00	\$23.50
04/20/10	DAA	Attention to email of J. Pomerantz regarding stipulation removing fee cap in Gowlings retention order; draft stipulated order; email to J. Pomerantz regarding same	1.70	425.00	\$722.50
04/21/10	DAA	Attention to email correspondence of J. Pomerantz to Debtors regarding compensation of Gowlings	0.10	425.00	\$42.50
04/21/10	RMP	Telephone conferences with Borders and Galardi regarding FTI issues and review order regarding same.	1.20	925.00	\$1,110.00
04/22/10	BDD	Call to Pat Shea re Gowlings fees	0.10	235.00	\$23.50
04/22/10	BDD	Email to J. Pomerantz re Gowlings fees	0.10	235.00	\$23.50
04/22/10	BDD	Conversation with P. Shea re Gowlings monthly fee statement	0.10	235.00	\$23.50
04/22/10	BDD	Preparation of letter to Debtor's counsel re Gowlings fees	0.20	235.00	\$47.00
04/22/10	BDD	Email to J. Pomerantz re Gowlings letter	0.10	235.00	\$23.50
04/23/10	BDD	Email to P. Shea re Gowlings billing statement	0.10	235.00	\$23.50
04/23/10	BDD	Email to J. Pomerantz re Gowlings billing letter	0.10	235.00	\$23.50
04/23/10	BDD	Revisions to Gowlings letter	0.20	235.00	\$47.00
04/23/10	BDD	Email to J. Pomerantz re revised Gowlings letter	0.10	235.00	\$23.50
04/25/10	DAA	Draft motion to remove fee cap of Gowlings; research relevant case law	5.30	425.00	\$2,252.50
04/26/10	JNP	Email to P. Shea regarding invoices.	0.10	775.00	\$77.50
04/26/10	DAA	Update motion to remove fee cap of Gowlings; update application to employ Arsene Taxand as French counsel;	2.10	425.00	\$892.50

Invoice number 89339

12304 00002

Page 11

		attention to emails of J. Pomerantz regarding Gowlings			
04/26/10	RMP	Telephone conference with Borders regarding FTI and review and respond to e-mails regarding same.	0.60	925.00	\$555.00
04/27/10	JNP	Review Gowlings bills and forward to Debtors.	0.20	775.00	\$155.00
Task Code Total			22.50		\$10,602.50

Employee Benefit/Pension-B220

02/05/10	RMP	Review discovery issues, e-mails and telephone conferences with RF and J. Pomerantz regarding Marcum bonus issues.	1.20	925.00	\$1,110.00
02/05/10	RMP	Follow-up calls with Galardi regarding Marcum/Siegel issues.	0.90	925.00	\$832.50
02/08/10	RMP	Telephone conferences with Galardi and Siegel regarding Michelle M.	0.70	925.00	\$647.50
02/09/10	RMP	Conferences with J. Pomerantz and telephone conferences with Galardi and Siegel regarding Michelle issues and follow-up regarding same.	0.90	925.00	\$832.50
02/09/10	RMP	Review e-mails and respond to same regarding Crowe employment.	0.30	925.00	\$277.50
02/09/10	RMP	Review comments to Marcum's agreement, e-mails regarding same and conference with J. Pomerantz regarding same.	0.30	925.00	\$277.50
02/09/10	RMP	Continue dealing Mosier, Marcus and Siegel issues and various e-mails and telephone conferences regarding same.	1.80	925.00	\$1,665.00
02/10/10	RMP	Various conferences and review and respond to e-mails regarding M. Mosier.	1.10	925.00	\$1,017.50
02/11/10	RMP	Telephone conferences with Galardi, Siegl and and conferences with . Pomerantz regarding Marcum and Siegel issues.	1.20	925.00	\$1,110.00
02/11/10	RMP	Review and respond to e-mails regarding Marcum and Siegel.	0.80	925.00	\$740.00
02/12/10	RMP	Telephone conference with Tuchin and conference with J. Pomerantz regarding Siegel issues.	0.70	925.00	\$647.50
02/15/10	RMP	Review new Crowe and Marcum issues, conference with J. Pomerantz regarding same, and telephone conference with Tuchin regarding same.	1.20	925.00	\$1,110.00
02/16/10	RMP	Review e-mails analyzing Crowe and Marcum issues.	0.50	925.00	\$462.50
02/17/10	RMP	Finalize Marcum and Crowe issues.	0.70	925.00	\$647.50
02/26/10	RMP	Telephone conferences with Tuchin regarding litigation issues and review same.	0.70	925.00	\$647.50
02/26/10	RMP	Review and analyze Marcum and Crowe agreement and e-mals regarding same, and conferences with J. Pomerantz regarding same.	0.70	925.00	\$647.50
03/01/10	JNP	Review final retention papers for Crowe and Marcum; Emails regarding same.	0.40	775.00	\$310.00
03/01/10	JNP	Conference with Robert J. Feinstein regarding retention issues and related.	0.20	775.00	\$155.00
03/01/10	JNP	Conference with G. Galardi, I. Fredericks, D. Foley and	0.20	775.00	\$155.00

Invoice number 89339

12304 00002

Page 12

		Robert J. Feinstein regarding retention issues.			
03/01/10	JNP	Conference with G. Galardi, I. Fredericks, D. Foley, Robert J. Feinstein and R. Van Arsdale regarding retention issues.	0.30	775.00	\$232.50
03/01/10	RJF	Emails Jeffrey N. Pomerantz, Galardi, Fredericks regarding Marcum, Crowe.	0.30	855.00	\$256.50
03/01/10	RJF	Call with group regarding Marcum, Crowe.	0.20	855.00	\$171.00
03/01/10	RJF	Call with UST regarding Marcum, Crowe.	0.30	855.00	\$256.50
03/01/10	RJF	Telephone conferences with Jeffrey N. Pomerantz regarding Marcum motion.	0.40	855.00	\$342.00
03/02/10	JNP	Draft email to Committee regarding filing of Crowe/Marcum motions.	0.10	775.00	\$77.50
03/02/10	RJF	Emails, telephone conference with Jeffrey N. Pomerantz regarding Al Siegel motion.	0.30	855.00	\$256.50
03/02/10	DAA	Attention to email of J. Pomerantz regarding motion to appoint Crowe as CFO	0.10	425.00	\$42.50
03/03/10	JNP	Conference with Robert J. Feinstein and emails regarding hearing on Crowe motion.	0.20	775.00	\$155.00
03/03/10	RJF	Emails regarding hearing on Siegel, Marcum.	0.30	855.00	\$256.50
03/04/10	JNP	Emails with A. Siegel regarding transition issues and related.	0.30	775.00	\$232.50
03/04/10	RMP	Review Siegel issues and telephone conference with Siegal regarding Mosier issues.	0.70	925.00	\$647.50
03/05/10	JNP	Address continued employment of personnel issues.	0.20	775.00	\$155.00
03/05/10	RJF	Prepare for hearing on Marcum, Crowe, review agenda, emails regarding same.	0.50	855.00	\$427.50
03/10/10	JNP	Emails regarding retention of personnel.	0.20	775.00	\$155.00
03/10/10	RMP	Review tax and related e-mails and telephone conferences with Siegel regarding employment issues.	0.90	925.00	\$832.50
03/11/10	JNP	Emails with A. Siegel regarding employee issues.	0.10	775.00	\$77.50
03/11/10	RJF	Emails regarding employee compensation issues.	0.30	855.00	\$256.50
03/19/10	RJF	Emails regarding Mosier agreement, review same.	0.30	855.00	\$256.50
03/22/10	JNP	Review Mosier Consulting Agreement.	0.20	775.00	\$155.00
03/22/10	JNP	Email to R. Neal regarding Mosier agreement	0.10	775.00	\$77.50
03/22/10	RJF	Review Mosier consulting agreement, emails regarding same.	0.30	855.00	\$256.50
04/13/10	JNP	Review and forward signed page to Mosier Consulting Agreement.	0.10	775.00	\$77.50
04/22/10	JNP	Review motion regarding payment of incentive claim.	0.10	775.00	\$77.50

Task Code Total

21.30

\$19,023.50

General Creditors Comm. [B150]

02/03/10	RMP	Prepare for and participate on Committee call.	1.10	925.00	\$1,017.50
02/03/10	RMP	Review Protiviti report for Committee.	0.40	925.00	\$370.00
02/08/10	RMP	Prepare for and participate on client calls re plan.	0.80	925.00	\$740.00

Invoice number 89339

12304 00002

Page 13

02/10/10	RMP	Prepare for and participate on Committee call.	0.70	925.00	\$647.50
03/02/10	JNP	Email to Protiviti regarding financial analyses	0.10	775.00	\$77.50
03/04/10	JNP	Conference with E. Friedman regarding plan confirmation timing.	0.20	775.00	\$155.00
03/08/10	RJF	Report to committee on omnibus hearings.	0.10	855.00	\$85.50
03/16/10	JNP	Email to committee members regarding plan status.	0.10	775.00	\$77.50
03/17/10	JNP	Conference with M. Atkinson regarding committee meeting materials.	0.20	775.00	\$155.00
03/17/10	JNP	Email to Committee regarding call.	0.10	775.00	\$77.50
03/23/10	JNP	Review and comment on Protiviti presentation to Committee.	0.70	775.00	\$542.50
03/25/10	RMP	Review presentation.	0.40	925.00	\$370.00
03/25/10	JNP	Participate on Committee call.	1.20	775.00	\$930.00
03/25/10	RMP	Prepare for and participate in Committee call.	1.40	925.00	\$1,295.00
03/25/10	RJF	Review Protiviti materials for UCC meeting.	0.50	855.00	\$427.50
03/25/10	RJF	Attend telephonic committee meeting.	1.10	855.00	\$940.50
03/25/10	RJF	Telephone conferences and emails Jeffrey N. Pomerantz, Protiviti regarding committee call.	0.30	855.00	\$256.50
03/25/10	JAM	Committee call re status, administrative solvency, Canadian tax issues.	1.10	750.00	\$825.00
04/05/10	JNP	Conference with Robert J. Feinstein and E. Friedman regarding Plan issues.	0.30	775.00	\$232.50
04/06/10	JNP	Conference with Robert J. Feinstein and M. Tuchin regarding status.	0.40	775.00	\$310.00
04/06/10	JNP	Conference with E. Friedman regarding Plan status.	0.30	775.00	\$232.50
04/06/10	JNP	Email to Committee regarding rescheduled meeting.	0.10	775.00	\$77.50
04/07/10	JNP	Conference with E. Friedman and Robert J. Feinstein regarding Plan status.	0.30	775.00	\$232.50
04/07/10	JNP	Emails to M. Goldberg and conference with M. Goldberg and Robert J. Feinstein regarding Plan status.	0.30	775.00	\$232.50
04/07/10	RJF	Call with Jeffrey N. Pomerantz, Atkinson regarding Protiviti deck.	0.30	855.00	\$256.50
04/12/10	JNP	Review and comment on Protiviti presentation to committee.	0.20	775.00	\$155.00
04/13/10	JNP	Conference with Robert J. Feinstein in preparation for call with Committee.	0.20	775.00	\$155.00
04/13/10	JNP	Participate on Committee call.	0.50	775.00	\$387.50
04/13/10	JNP	Email to Committee regarding next call.	0.10	775.00	\$77.50
04/13/10	RJF	Calls Jeffrey N. Pomerantz regarding committee agenda, Canada.	0.30	855.00	\$256.50
04/13/10	RJF	Review Protiviti materials for committee call and prepare for call regarding Canada.	0.80	855.00	\$684.00
04/13/10	RJF	Telephonic committee call.	0.50	855.00	\$427.50
04/13/10	RJF	Telephone conference with LeHane regarding committee meeting.	0.30	855.00	\$256.50
04/13/10	JAM	Committee call re status, Canada, waterfall.	0.60	750.00	\$450.00
04/15/10	JNP	Email to and from B. LeHane regarding msic. issues.	0.10	775.00	\$77.50
04/19/10	JNP	Conference with E. Friedman regarding status and	0.20	775.00	\$155.00

Invoice number 89339

12304 00002

Page 14

		Canadian issues.			
04/19/10	JNP	Conference with M. Tuchin regarding status of Canadian issues.	0.20	775.00	\$155.00
04/19/10	JNP	Email changing Committee call.	0.10	775.00	\$77.50
04/21/10	JNP	Email regarding committee call and enclosing Canada memo.	0.20	775.00	\$155.00
04/22/10	JNP	Participate on Committee call.	0.50	775.00	\$387.50
04/22/10	JNP	Participate on call with Robert J. Feinstein and Richard M. Pachulski, E. Friedman, R. Neal and M. Tuchin regarding status of Canada.	0.50	775.00	\$387.50
04/22/10	JNP	Review Protiviti report to committee.	0.20	775.00	\$155.00
04/22/10	RMP	Prepare for and participate on pre-Committee call.	0.70	925.00	\$647.50
04/22/10	RMP	Prepare for and participate on Committee call.	0.70	925.00	\$647.50
04/22/10	RJF	Review Protiviti deck.	0.30	855.00	\$256.50
04/22/10	RJF	Call with Richard M. Pachulski, Jeffrey N. Pomerantz, Ellen, Ramona and Tuchin regarding Canada.	0.50	855.00	\$427.50
04/22/10	RJF	Follow-up telephone conference with Jeffrey N. Pomerantz.	0.20	855.00	\$171.00
04/22/10	JAM	Committee call re Canada update.	0.50	750.00	\$375.00
04/22/10	DAA	Attention to email of J. Pomerantz regarding committee meeting; review materials of Gowlings and Protiviti	0.20	425.00	\$85.00
04/23/10	JNP	Email to Committee regarding settlements	0.20	775.00	\$155.00
04/23/10	JNP	Conference with R. Lehan regarding status.	0.20	775.00	\$155.00
04/27/10	JNP	Email to Committee regarding plan confirmation and related issues.	0.20	775.00	\$155.00
04/28/10	JNP	Participate on committee call regarding status and issues.	0.50	775.00	\$387.50
04/28/10	RMP	Review e-mails and prepare for and participate on Committee calls.	1.70	925.00	\$1,572.50
04/28/10	RMP	Review Circuit City presentation.	0.40	925.00	\$370.00
04/28/10	RJF	Prepare for telephonic committee meeting.	0.30	855.00	\$256.50
04/28/10	RJF	Attend telephonic committee meeting.	0.80	855.00	\$684.00
04/28/10	DAA	Telephonic meeting of creditors	0.80	425.00	\$340.00

Task Code Total

26.20

\$21,649.00

Hearing

03/06/10	JNP	Conference with Robert J. Feinstein regarding Monday hearing and address issues relating thereto.	0.40	775.00	\$310.00
03/08/10	JNP	Participate in Omnibus hearing.	1.30	775.00	\$1,007.50
03/08/10	RJF	Prepare for hearing on Siegel, Marcum, miscellaneous matters.	0.50	855.00	\$427.50
03/08/10	RJF	Attend hearing on Siegel, Marcum, miscellaneous matters.	2.00	855.00	\$1,710.00
03/18/10	JNP	Participate in Omnibus hearing.	1.20	775.00	\$930.00
03/24/10	JNP	Review agenda and emails with P. Beran regarding hearing.	0.20	775.00	\$155.00
03/25/10	RJF	Emails regarding omnibus hearing.	0.30	855.00	\$256.50

Invoice number 89339

12304 00002

Page 15

04/03/10	RJF	Emails regarding next omnibus hearing.	0.10	855.00	\$85.50
04/05/10	RJF	Review 4/6/10 agenda and prepare for hearing.	0.40	855.00	\$342.00
04/06/10	RJF	Attend telephonic omnibus hearing.	1.00	855.00	\$855.00
04/15/10	JNP	Participate in Court hearing.	1.50	775.00	\$1,162.50

Task Code Total

8.90

\$7,241.50

Litigation (Non-Bankruptcy)

03/14/10	JNP	Email to K. Marks regarding status.	0.10	775.00	\$77.50
04/02/10	JNP	Conference with K. Marks regarding litigation memo.	0.20	775.00	\$155.00
04/02/10	JNP	Review and respond to emails regarding sharing of litigation memo.	0.20	775.00	\$155.00
04/05/10	JNP	Begin to review litigation memo.	0.50	775.00	\$387.50
04/08/10	JNP	Email to K. Marks regarding LCD litigation.	0.10	775.00	\$77.50
04/11/10	JNP	Continue review of flat screen memo.	0.20	775.00	\$155.00
04/15/10	RJF	Telephone conference with Jeffrey N. Pomerantz regarding flat screen litigation.	0.20	855.00	\$171.00
04/26/10	RJF	Review Susman Godfrey memo regarding flat screen litigation.	0.50	855.00	\$427.50
04/27/10	JAM	Review J. Pomerantz e-mails re flat panel litigation, recent filings, and Committee meeting.	0.20	750.00	\$150.00
04/27/10	JNP	Email to subcommittee regarding LCD litigation.	0.20	775.00	\$155.00
04/27/10	JNP	Conference with Robert J. Feinstein regarding LCD litigation.	0.10	775.00	\$77.50

Task Code Total

2.50

\$1,988.50

Plan & Disclosure Stmt. [B320]

02/02/10	RMP	Prepare for and participate on Debtor call and then follow-up with team.	1.10	925.00	\$1,017.50
02/04/10	RMP	Telephone conferences with Galardi regarding Marcum and Siegel and follow-up with Tuchin, Siedel and J. Pomerantz.	1.60	925.00	\$1,480.00
02/04/10	RMP	Review tax related e-mails and conference with J. Pomerantz regarding same.	0.50	925.00	\$462.50
03/01/10	JNP	Review and respond to email from G. Galardi regarding next steps.	0.10	775.00	\$77.50
03/02/10	JNP	Conference with A. Siegel regarding progress towards plan confirmation.	0.20	775.00	\$155.00
03/02/10	RJF	Review Protiviti liquidation analysis.	0.40	855.00	\$342.00
03/03/10	RMP	Review e-mails and conferences with J. Pomerantz regarding tax and plan issues.	0.90	925.00	\$832.50
03/05/10	RMP	Review Mosier and discuss plan issues with J. Pomerantz and review e-mails regarding same.	0.90	925.00	\$832.50
03/05/10	RJF	Telephone conference with Jeffrey N. Pomerantz regarding	0.30	855.00	\$256.50

Invoice number 89339

12304 00002

Page 16

		Canadian tax ruling, structure.			
03/08/10	RMP	Review e-mails and conferences with J. Pomerantz regarding tax and plan issues, and telephone conferences with MT regarding same.	1.30	925.00	\$1,202.50
03/10/10	JNP	Review and respond to email from Creditor regarding status.	0.10	775.00	\$77.50
03/11/10	RJF	Conference with Jeffrey N. Pomerantz regarding plan, Canada status.	0.30	855.00	\$256.50
03/14/10	JNP	Email to I. Fredericks and G. Galardi regarding plan analysis.	0.10	775.00	\$77.50
03/15/10	RMP	Telephone conferences with Galardi and conferences with J. Pomerantz and Tuchin regarding plan and case issues.	1.30	925.00	\$1,202.50
03/17/10	JNP	Review reclamation decision; Conference with Robert J. Feinstein regarding same.	0.30	775.00	\$232.50
03/17/10	JNP	Address issues regarding Plan confirmation.	0.30	775.00	\$232.50
03/18/10	JNP	Conference with creditor attorney regarding Plan status.	0.20	775.00	\$155.00
03/18/10	RMP	Review tax issues and plan issues and conferences with J. Pomerantz regarding same.	0.80	925.00	\$740.00
03/19/10	RMP	Review e-mails regarding tax issues and review documents and conferences with MT regarding same.	1.30	925.00	\$1,202.50
03/21/10	JNP	Email to I. Fredericks regarding Plan issues.	0.10	775.00	\$77.50
03/22/10	JNP	Review effective date analysis.	0.10	775.00	\$77.50
03/22/10	RMP	Review plan issues and conferences with J. Pomerantz regarding same.	0.80	925.00	\$740.00
03/23/10	RMP	Review Mosier agreement and telephone conferences with Galardi regarding plan and Paramount issues.	1.30	925.00	\$1,202.50
03/25/10	JNP	Email to I Gold regarding plan confirmation.	0.10	775.00	\$77.50
03/26/10	JNP	Email to and from J. Morris regarding call to set up post confirmation transition.	0.10	775.00	\$77.50
03/26/10	JNP	Participate on call with G. Galardi, A. Siegel and I. Fredericks regarding Plan issues.	0.80	775.00	\$620.00
03/26/10	JNP	Conference with Robert J. Feinstein regarding Plan issues.	0.20	775.00	\$155.00
03/26/10	JNP	Conference with E. Friedman regarding Plan issues.	0.20	775.00	\$155.00
03/26/10	JNP	Review and respond to E. Friedman email regarding Plan issues.	0.30	775.00	\$232.50
03/26/10	JNP	Review and respond to email regarding post confirmation interest.	0.10	775.00	\$77.50
03/26/10	JNP	Email to and from Creditor counsel regarding status.	0.10	775.00	\$77.50
03/26/10	RMP	Review by-law issues and telephone conferences with RF and conference with J. Pomerantz regarding same and with Galardi regarding same.	1.40	925.00	\$1,295.00
03/26/10	RJF	Telephone conference with Jeffrey N. Pomerantz regarding various plan issues.	0.30	855.00	\$256.50
03/27/10	RJF	Emails and telephone conference with Jeffrey N. Pomerantz regarding plan issues.	0.30	855.00	\$256.50
03/30/10	JNP	Review and forward Oversight Committee bylaws.	0.30	775.00	\$232.50
03/30/10	RMP	Telephone conferences with Galardi and conference with J. Pomerantz regarding plan issues.	0.80	925.00	\$740.00
03/31/10	JNP	Conference with E. Friedman regarding status.	0.20	775.00	\$155.00

Invoice number 89339

12304 00002

Page 17

03/31/10	JNP	Review and respond to emails regarding status of plan confirmation and related.	0.20	775.00	\$155.00
03/31/10	RMP	Deal with tax and confirmation and review and respond to e-mails regarding same.	1.20	925.00	\$1,110.00
04/01/10	RMP	Review e-mails and telephone conferences with J. Pomerantz, Tuchin and RF regarding plan related matters.	1.40	925.00	\$1,295.00
04/01/10	JSP	Analysis of report from Protivit based on conversation with J. Morris	2.30	550.00	\$1,265.00
04/02/10	RMP	Telephone conferences with J. Pomerantz, RF, Tuchin and Garardi regarding numerous plan issues.	1.80	925.00	\$1,665.00
04/05/10	JNP	Conference with Robert J. Feinstein and G. Galardi regarding Plan confirmation issues.	0.20	775.00	\$155.00
04/05/10	JNP	Conference with Robert J. Feinstein regarding Plan issues.	0.30	775.00	\$232.50
04/05/10	JNP	Conference with Richard M. Pachulski regarding Plan issues.	0.20	775.00	\$155.00
04/05/10	JNP	Review Oversight Committee bylaws.	0.20	775.00	\$155.00
04/05/10	JNP	Conference with M. Atkinson regarding Plan issues.	0.10	775.00	\$77.50
04/05/10	RMP	Telephone conferences with Galardi, Tuchin and J. Pomerantz regarding various plan issues.	1.40	925.00	\$1,295.00
04/06/10	JNP	Conference with Richard M. Pachulski regarding status.	0.30	775.00	\$232.50
04/06/10	JNP	Conference with Robert J. Feinstein regarding status.	0.70	775.00	\$542.50
04/06/10	RMP	Telephone conferences with J. Pomerantz and MT and review and respond to e-mails regarding plan issues.	0.90	925.00	\$832.50
04/06/10	RJF	Telephone conference with Jeffrey N. Pomerantz regarding plan issues.	0.30	855.00	\$256.50
04/06/10	RJF	Telephone conference with Simms regarding plan issues.	0.30	855.00	\$256.50
04/06/10	RJF	Telephone conference with Jeffrey N. Pomerantz regarding plan issues.	0.30	855.00	\$256.50
04/07/10	JNP	Conference with G. Galardi, I. Fredericks, Richard M. Pachulski and Robert J. Feinstein regarding Plan issues.	0.30	775.00	\$232.50
04/07/10	JNP	Review M. Atkinson ermai regarding liquidation analysis.	0.10	775.00	\$77.50
04/07/10	RMP	Prepare for and participate on Galardi call regarding issues and follow-up calls with J. Pomerantz and MT regarding same.	1.60	925.00	\$1,480.00
04/07/10	RJF	Telephone conference with Jeffrey N. Pomerantz, Ellen regarding plan issues.	0.30	855.00	\$256.50
04/07/10	RJF	Telephone conference with Jeffrey N. Pomerantz regarding plan issues.	0.30	855.00	\$256.50
04/07/10	RJF	Call with Galardi, Jeffrey N. Pomerantz, Richard M. Pachulski regarding plan issues.	0.30	855.00	\$256.50
04/07/10	RJF	Review debtors' liquidation analysis.	0.40	855.00	\$342.00
04/07/10	RJF	Telephone conference with Jeffrey N. Pomerantz regarding plan issues.	0.30	855.00	\$256.50
04/07/10	RJF	Telephone conference with Jeffrey N. Pomerantz, Goldberg regarding plan issues.	0.40	855.00	\$342.00
04/08/10	JNP	Conference with Robert J. Feinstein, I. Fredericks and G. Galardi regarding Plan issues.	0.30	775.00	\$232.50
04/08/10	RMP	Review plan issues set forth by Galardi and telephone conferences and e-mails regarding J. Pomerantz and Galardi regarding same.	1.20	925.00	\$1,110.00

Invoice number 89339

12304 00002

Page 18

04/08/10	RMP	Follow-up call with MT regarding Galardi plan issues.	0.40	925.00	\$370.00
04/08/10	RJF	Review confirmation check list.	0.20	855.00	\$171.00
04/08/10	RJF	Telephone conferences with Jeffrey N. Pomerantz regarding plan issues and emails regarding same, Canada.	0.80	855.00	\$684.00
04/08/10	RJF	Call with Galardi, Fredericks, Jeffrey N. Pomerantz regarding plan issues.	0.40	855.00	\$342.00
04/09/10	RMP	Deal with Galardi issues and telephone conferences and e-mails with J. Pomerantz and MT.	0.90	925.00	\$832.50
04/13/10	JNP	Review and respond to email from G. Galardi regarding plan issues and related issues.	0.50	775.00	\$387.50
04/13/10	RMP	Review e-mails regarding by-laws and telephone conferences with Galardi regarding same and conference with J. Pomerantz regarding same.	1.20	925.00	\$1,110.00
04/13/10	RMP	Review presentation and prepare for and participate on Committee call.	1.60	925.00	\$1,480.00
04/13/10	RJF	Review emails regarding Trust agreement, telephone conference with Jeffrey N. Pomerantz regarding same.	0.30	855.00	\$256.50
04/14/10	RMP	Conference with J. Pomerantz regarding plan issues.	0.40	925.00	\$370.00
04/14/10	MAM	Update and circulate critical dates memorandum.	0.80	205.00	\$164.00
04/15/10	JNP	Conference with Andrew W. Caine and Robert J. Feinstein regarding post confirmation work planning and staffing.	0.40	775.00	\$310.00
04/16/10	RMP	Review tax and vendor issues and telephone conference with MT and conference with J. Pomerantz regarding same.	0.90	925.00	\$832.50
04/19/10	RMP	Conference with RF and J. Pomerantz regarding Canadian/French issues and review e-mails regarding same.	0.70	925.00	\$647.50
04/20/10	JNP	Conference with M. Atkinson regarding plan status and related.	0.10	775.00	\$77.50
04/20/10	RMP	Deal with Bowlings and other Canadian issues and conference with J. Pomerantz regarding same.	0.80	925.00	\$740.00
04/21/10	RMP	Telephone conferences with Tuchin and conferences with J. Pomerantz and RF regarding plan issues.	0.90	925.00	\$832.50
04/22/10	RMP	Review and respond to various e-mails regarding tax issues.	1.10	925.00	\$1,017.50
04/22/10	RJF	Office conferences with Gabrielle Rohwer regarding status of plan issues.	0.30	855.00	\$256.50
04/26/10	RMP	Telephone conferences with Galardi regarding Committee issues and conference with J. Pomerantz regarding same.	0.70	925.00	\$647.50
04/27/10	JNP	Review and respond to emails regarding Plan reserves.	0.20	775.00	\$155.00
04/27/10	JNP	Email to J. Morris, Robert J. Feinstein and Andrew W. Caine regarding Virginia meeting.	0.10	775.00	\$77.50
04/27/10	RMP	Conference with J. Pomerantz regarding plan issues and conference call with Galardi, Siegel and J. Pomerantz regarding status.	2.10	925.00	\$1,942.50
04/27/10	RMP	Review e-mails regarding reserve issues and conferences with J. Pomerantz and telephone conference with Tuchin regarding same.	0.70	925.00	\$647.50
04/27/10	RJF	Telephone conference with Jeffrey N. Pomerantz regarding confirmation issues, his call with Siegel and Galardi.	0.50	855.00	\$427.50

Invoice number 89339

12304 00002

Page 19

04/27/10	DAA	Attention to email of J. Pomerantz regarding plan confirmation	0.10	425.00	\$42.50
04/28/10	RJF	Emails regarding plan documents with Galardi.	0.30	855.00	\$256.50
04/29/10	RMP	Review e-mails and respond to same regarding protocol issues.	0.80	925.00	\$740.00
04/29/10	RJF	Review debtors' statements regarding motion to set plan reserves and emails Galardi, Jeffrey N. Pomerantz regarding same.	0.40	855.00	\$342.00
04/30/10	JNP	Review of revisions to Liquidating Trust Agreement.	0.20	775.00	\$155.00
04/30/10	RMP	Review and respond to e-mails regarding plan issues, telephone conference with Tuchin regarding same and conference with J. Pomerantz regarding same.	1.10	925.00	\$1,017.50
04/30/10	RJF	Review emails regarding bylaws, liquidating trust issues with Galardi, Jeffrey N. Pomerantz.	0.80	855.00	\$684.00
Task Code Total			57.80		\$50,136.50

Retention of Prof. [B160]

03/01/10	JNP	Review emails regarding call with UST.	0.10	775.00	\$77.50
04/20/10	JNP	Emails to and from G. Galardi regarding Gowlings fee issues.	0.20	775.00	\$155.00
04/20/10	JNP	Conference with D. Cohen regarding Gowlings and related Canadian issues.	0.30	775.00	\$232.50
04/20/10	JNP	Conference with Robert J. Feinstein regarding Gowlings and related Canadian issues.	0.20	775.00	\$155.00
04/22/10	JNP	Review emails regarding Gowlings from G. Galardi and response.	0.20	775.00	\$155.00
04/22/10	JNP	Review and revise letter regarding Gowlings CAP increase and emails same.	0.20	775.00	\$155.00
04/22/10	RJF	Emails regarding Gowlings, French counsel and telephone conference with Jeffrey N. Pomerantz regarding same.	0.40	855.00	\$342.00
04/22/10	RJF	Emails regarding Gowlings cap issue, telephone conference with Jeffrey N. Pomerantz regarding same.	0.30	855.00	\$256.50
04/23/10	DAA	Draft application to employ Arsene Taxand as French counsel	3.50	425.00	\$1,487.50
04/24/10	DAA	Update application to retain Arsene Taxand as French counsel; research modification of fee caps in connection with Gowlings motion to remove cap	3.20	425.00	\$1,360.00
04/26/10	JNP	Work on motion to increase Gowlings cap.	0.20	775.00	\$155.00
04/26/10	RJF	Review draft motion to lift Gowlings cap.	0.30	855.00	\$256.50
04/27/10	RJF	Telephone conferences and emails regarding retention of French counsel.	0.30	855.00	\$256.50
04/28/10	RJF	Review and revise application to retain French counsel, office conference with David A. Abadir.	0.70	855.00	\$598.50
04/28/10	DAA	Update retention application of Arsene Taxand as special French tax counsel to the committee	1.00	425.00	\$425.00
04/29/10	RJF	Attention to retention of French counsel.	0.30	855.00	\$256.50

Invoice number 89339

12304 00002

Page 20

Task Code Total	11.40	\$6,324.00
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Tax Issues [B240]

03/02/10	JNP	Attend to issues regarding IRS tax matters.	0.20	775.00	\$155.00
03/22/10	JNP	Conference with A. Siegel regarding tax issues.	0.20	775.00	\$155.00
03/24/10	JNP	Conference with D. Agler and S. Tomlinson regarding IRS tax issues.	0.30	775.00	\$232.50
04/07/10	RJF	Review and comment on Canadian tax memo.	0.50	855.00	\$427.50
04/08/10	JNP	Conference with D. Agler regarding Nol Motion.	0.20	775.00	\$155.00
04/12/10	JNP	Emails to D. Agler and S. Tomlinson regarding tax issues.	0.20	775.00	\$155.00
04/20/10	JNP	Consider outstanding tax issues.	0.30	775.00	\$232.50

Task Code Total	1.90	\$1,512.50
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Travel

03/08/10	RJF	Nonworking travel to Richmond for hearings.	2.00	855.00	\$1,710.00
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Task Code Total	2.00	\$1,710.00
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Total professional services:	286.60	\$208,213.50
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Costs Advanced:

01/08/2010	CC	Conference Call [E105] AT&T Conference Call, JNP	\$4.15
01/08/2010	CC	Conference Call [E105] AT&T Conference Call, JNP	\$2.28
01/11/2010	CC	Conference Call [E105] AT&T Conference Call, JNP	\$6.76
01/11/2010	CC	Conference Call [E105] AT&T Conference Call, JNP	\$38.51
01/19/2010	CC	Conference Call [E105] AT&T Conference Call, JNP	\$2.75
01/25/2010	CC	Conference Call [E105] AT&T Conference Call, JNP	\$10.39
02/01/2010	CC	Conference Call [E105] AT&T Conference Call, JNP	\$12.44
02/03/2010	CC	Conference Call [E105] AT&T Conference Call, JNP	\$43.96
02/08/2010	CC	Conference Call [E105] AT&T Conference Call, JNP	\$3.57
02/22/2010	CC	Conference Call [E105] AT&T Conference Call, JNP	\$6.11
02/26/2010	CC	Conference Call [E105] AT&T Conference Call, JNP	\$19.33
03/01/2010	PAC	12304.00002 PACER Charges for 03-01-10	\$12.24
03/02/2010	PAC	12304.00002 PACER Charges for 03-02-10	\$8.48
03/02/2010	RE	(CORRA 39 @0.10 PER PG)	\$3.90
03/04/2010	PAC	12304.00002 PACER Charges for 03-04-10	\$6.24
03/05/2010	PAC	12304.00002 PACER Charges for 03-05-10	\$17.36
03/06/2010	AF	Air Fare [E110] - US Airways Ticket #: 0377744424325 -	\$695.40

Invoice number 89339

12304 00002

Page 21

		LaGuardia Int'l Airport to Richmond, VA (round trip) RJF	
03/06/2010	TE	Travel Expense [E110] - Travel agency service fee (RJF)	\$50.00
03/09/2010	PAC	12304.00002 PACER Charges for 03-09-10	\$18.32
03/10/2010	PAC	12304.00002 PACER Charges for 03-10-10	\$10.08
03/11/2010	PAC	12304.00002 PACER Charges for 03-11-10	\$8.08
03/12/2010	PAC	12304.00002 PACER Charges for 03-12-10	\$18.08
03/15/2010	PAC	12304.00002 PACER Charges for 03-15-10	\$14.32
03/16/2010	PAC	12304.00002 PACER Charges for 03-16-10	\$10.00
03/17/2010	PAC	12304.00002 PACER Charges for 03-17-10	\$79.20
03/18/2010	PAC	12304.00002 PACER Charges for 03-18-10	\$92.00
03/18/2010	RE2	SCAN/COPY (32 @0.10 PER PG)	\$3.20
03/18/2010	RE2	SCAN/COPY (32 @0.10 PER PG)	\$3.20
03/19/2010	PAC	12304.00002 PACER Charges for 03-19-10	\$27.92
03/19/2010	RE2	SCAN/COPY (286 @0.10 PER PG)	\$28.60
03/19/2010	RE2	SCAN/COPY (32 @0.10 PER PG)	\$3.20
03/19/2010	RE2	SCAN/COPY (32 @0.10 PER PG)	\$3.20
03/19/2010	RE2	SCAN/COPY (32 @0.10 PER PG)	\$3.20
03/19/2010	RE2	SCAN/COPY (32 @0.10 PER PG)	\$3.20
03/19/2010	RE2	SCAN/COPY (32 @0.10 PER PG)	\$3.20
03/19/2010	RE2	SCAN/COPY (32 @0.10 PER PG)	\$3.20
03/19/2010	SO	Secretarial Overtime, M. Desjardien	\$51.16
03/22/2010	PAC	12304.00002 PACER Charges for 03-22-10	\$8.96
03/22/2010	RE2	SCAN/COPY (22 @0.10 PER PG)	\$2.20
03/23/2010	PAC	12304.00002 PACER Charges for 03-23-10	\$25.52
03/23/2010	RE	(AGR 45 @0.10 PER PG)	\$4.50
03/24/2010	PAC	12304.00002 PACER Charges for 03-24-10	\$60.80
03/25/2010	CC	Conference Call [E105] AT&T Conference Call, JNP	\$46.95
03/25/2010	PAC	12304.00002 PACER Charges for 03-25-10	\$2.40
03/26/2010	PAC	12304.00002 PACER Charges for 03-26-10	\$12.32
03/29/2010	BM	Business Meal [E111] - 696 Deli (Andrew Sahn)	\$6.24
03/29/2010	BM	Business Meal [E111] - 696 Deli (Andrew Sahn)	\$6.24
03/29/2010	PAC	12304.00002 PACER Charges for 03-29-10	\$9.92
03/30/2010	PAC	12304.00002 PACER Charges for 03-30-10	\$11.20
03/31/2010	PAC	12304.00002 PACER Charges for 03-31-10	\$24.80
04/01/2010	PAC	12304.00002 PACER Charges for 04-01-10	\$14.24
04/02/2010	PAC	12304.00002 PACER Charges for 04-02-10	\$9.12
04/05/2010	PAC	12304.00002 PACER Charges for 04-05-10	\$9.20
04/06/2010	PAC	12304.00002 PACER Charges for 04-06-10	\$9.20
04/07/2010	PAC	12304.00002 PACER Charges for 04-07-10	\$3.92
04/08/2010	PAC	12304.00002 PACER Charges for 04-08-10	\$9.60
04/09/2010	PAC	12304.00002 PACER Charges for 04-09-10	\$22.00
04/12/2010	PAC	12304.00002 PACER Charges for 04-12-10	\$5.84
04/12/2010	RE2	SCAN/COPY (133 @0.10 PER PG)	\$13.30

Invoice number 89339

12304 00002

Page 22

04/12/2010	RE2	SCAN/COPY (1 @0.10 PER PG)	\$0.10
04/12/2010	RE2	SCAN/COPY (1 @0.10 PER PG)	\$0.10
04/12/2010	RE2	SCAN/COPY (1 @0.10 PER PG)	\$0.10
04/13/2010	PAC	12304.00002 PACER Charges for 04-13-10	\$20.72
04/14/2010	PAC	12304.00002 PACER Charges for 04-14-10	\$36.00
04/15/2010	PAC	12304.00002 PACER Charges for 04-15-10	\$7.84
04/19/2010	PAC	12304.00002 PACER Charges for 04-19-10	\$13.84
04/20/2010	PAC	12304.00002 PACER Charges for 04-20-10	\$19.84
04/21/2010	PAC	12304.00002 PACER Charges for 04-21-10	\$12.96
04/22/2010	PAC	12304.00002 PACER Charges for 04-22-10	\$31.44
04/23/2010	PAC	12304.00002 PACER Charges for 04-23-10	\$4.32
04/23/2010	RE2	SCAN/COPY (3 @0.10 PER PG)	\$0.30
04/23/2010	RE2	SCAN/COPY (1 @0.10 PER PG)	\$0.10
04/23/2010	RE2	SCAN/COPY (1 @0.10 PER PG)	\$0.10
04/23/2010	RE2	SCAN/COPY (4 @0.10 PER PG)	\$0.40
04/23/2010	RE2	SCAN/COPY (3 @0.10 PER PG)	\$0.30
04/24/2010	WL	12304.00002 Westlaw Charges for 04-24-10	\$281.66
04/25/2010	PAC	12304.00002 PACER Charges for 04-25-10	\$8.48
04/25/2010	WL	12304.00002 Westlaw Charges for 04-25-10	\$92.65
04/26/2010	PAC	12304.00002 PACER Charges for 04-26-10	\$16.48
04/28/2010	PAC	12304.00002 PACER Charges for 04-28-10	\$25.84
04/29/2010	PAC	12304.00002 PACER Charges for 04-29-10	\$20.40
04/30/2010	PAC	12304.00002 PACER Charges for 04-30-10	\$7.44

Total Expenses:

\$2,247.11

Summary:

Total professional services	\$208,213.50
Total expenses	\$2,247.11
Net current charges	\$210,460.61
Net balance forward	\$69,381.60
Total balance now due	\$279,842.21

ACS	Sahn, Andrew C.	13.00	160.00	\$2,080.00
AWC	Caine, Andrew W.	0.90	725.00	\$652.50
BDD	Dassa, Beth D.	7.80	235.00	\$1,833.00
DAA	Abadir, David A.	23.80	425.00	\$10,115.00
JAM	Morris, John A.	38.90	750.00	\$29,175.00
JNP	Pomerantz, Jeffrey N.	57.80	775.00	\$44,795.00
JSP	Pomerantz, Jason S.	6.20	550.00	\$3,410.00

Invoice number 89339

12304 00002

Page 23

MAM	Matteo, Mike A.	10.80	205.00	\$2,214.00
RJF	Feinstein, Robert J.	54.30	855.00	\$46,426.50
RMP	Pachulski, Richard M.	72.50	925.00	\$67,062.50
SEG	Goldich, Stanley E.	0.60	750.00	\$450.00
		<u>286.60</u>		<u>\$208,213.50</u>

Task Code Summary

		Hours	Amount
AA	Asset Analysis/Recovery[B120]	2.90	\$2,211.50
AC	Avoidance Actions	3.50	\$2,131.00
AD	Asset Disposition [B130]	2.40	\$1,841.50
CA	Case Administration [B110]	14.20	\$5,488.50
CN	CANADA	43.90	\$35,686.50
CO	Claims Admin/Objections[B310]	65.20	\$40,666.50
CP	Compensation Prof. [B160]	22.50	\$10,602.50
EB	Employee Benefit/Pension-B220	21.30	\$19,023.50
GC	General Creditors Comm. [B150]	26.20	\$21,649.00
HE	Hearing	8.90	\$7,241.50
LN	Litigation (Non-Bankruptcy)	2.50	\$1,988.50
PD	Plan & Disclosure Stmt. [B320]	57.80	\$50,136.50
RP	Retention of Prof. [B160]	11.40	\$6,324.00
TI	Tax Issues [B240]	1.90	\$1,512.50
TR	Travel	2.00	\$1,710.00
		<u>286.60</u>	<u>\$208,213.50</u>

Expense Code Summary

Air Fare [E110]	\$695.40
Working Meals [E1	\$12.48
Conference Call [E105]	\$197.20
Pacer - Court Research	\$786.96
Reproduction Expense [E101]	\$8.40
Reproduction/ Scan Copy	\$71.20
Overtime	\$51.16
Travel Expense [E110]	\$50.00
Westlaw - Legal Research [E106]	\$374.31
	<u>\$2,247.11</u>